

FISCAL IMPACT STATEMENT ON BILL NO. **S. 165**

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| TO: | The Honorable Glenn McConnell, Chairman, Senate Judiciary Committee | | |
| FROM: | Office of State Budget, Budget and Control Board | | |
| ANALYSTS: | Tricia Tangney | | |
| DATE: | January 20, 2005 | SBD: | 2005038 |

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|----------|-----------------------------|--------------------|-----------|
| AUTHOR: | Senator Elliot | PRIMARY CODE CITE: | 12-36-925 |
| SUBJECT: | Sale of Liquor by the Drink | | |

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:

\$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

This proposed legislation amends various sections of the Code of Laws of South Carolina, 1976, by deleting references to the sale of mini-bottles, so as to allow the sale of alcoholic liquors by the drink. Such changes would include the collection of sales tax on the gross proceeds of the sale of alcoholic liquor by the drink and the distribution of such proceeds thereof.

EXPLANATION OF IMPACT:

The Department of Revenue indicates there will be no fiscal impact on the General Fund of the State or on Federal and/or Other Funds.

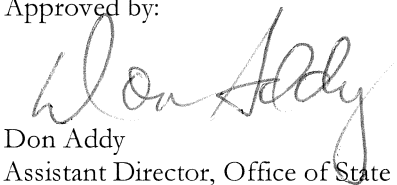
LOCAL GOVERNMENT IMPACT:

None.

SPECIAL NOTES:

The Board of Economic Advisors is the appropriate entity to address any revenue impact associated with this Bill.

Approved by:



Don Addy
Assistant Director, Office of State Budget